FUNDING OF SCHOOLS

2005/2006

SCHOOL YEAR

MANITOBA EDUCATION, CITIZENSHIP AND YOUTH
Schools' Finance Branch
511 - 1181 Portage Avenue
Winnipeg, Manitoba R3G 0T3

105-02335/

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INTRODUCTION

The Funding of Schools Program (FSP) is established by the provincial government in *The Public Schools Act* and in related regulations. The FSP comprises operating and capital support for public school divisions and districts in Manitoba and is administered by the Schools' Finance Branch and the Public Schools Finance Board.

All grants calculated using eligible enrolment continue to be based on the previous year's eligible enrolment (September 30, 2004). Grants requiring separate enrolment counts will be based on the current year's eligible enrolment (September 30, 2005).

This brief summary is intended to be an easy-to-read reference guide describing funding for the 2005/2006 school year. In cases of dispute, *The Public Schools Act* and Manitoba Regulations remain the legal references. If additional or more complete information is required the reader should refer to the legal documents.

This document is available on the Internet at http://www.edu.gov.mb.ca/ks4/finance/index.html

HIGHLIGHTS

2005/2006 Funding of Schools Program

- Instructional Support has increased from $1,820 to $1,843 per eligible pupil. This rate increase will also apply to the decreasing enrolment calculation within Enrolment Change Support.

- Curricular Materials has increased from $50 to $55 per eligible pupil.

- Level I Special Needs Support has increased from $265 to $268 per eligible pupil.

- The Counselling and Guidance Support rate for pupils in kindergarten to Grade 4 has increased from $20 to $40 per eligible pupil.

- Professional Development Support has increased to $36 per eligible pupil. In addition, the calculation of Professional Development Support has been expanded to include additional support for school divisions and districts whose board offices are 100 kilometres or more from the City of Winnipeg. Divisions/districts between 100 and 350 kilometres from the City of Winnipeg will receive an additional $5 per eligible pupil. Divisions/districts more than 350 kilometres from the City of Winnipeg will receive an additional $10 per eligible pupil.

- The funding pool for Occupancy Support has increased from $82.5 million to $84.0 million and the weighting of the age and area of school buildings has been changed from 50/50 to 80/20 (area/age) to better match funding to operating costs. The methodology used to determine the age of school buildings with additions has been restructured to weight the age in accordance with the area of each addition made to the school. This replaces the old methodology of adding the age of each addition to the age of the original school building to determine the total age of the school. As a transition measure, for 2005/2006, increases and decreases in the maximum support calculation resulting from the restructuring will be phased in at 50% of the difference from the maximum support that would have been calculated under the old formula.

- Transportation Support rates for eligible urban pupils have increased from $255 to $270, all loaded kilometre rates have increased by $0.05 (rural and urban), the rural loaded kilometre rate has increased from $0.11 to $0.12 per loaded kilometre and the Bus Grant for buses on approved rural routes has increased from $2,800 to $3,500 per bus.

- A new Transportation Safety Grant is introduced to assist school divisions and districts with the costs associated with transporting pupils for safety reasons, who would otherwise be ineligible for transportation support. Safety considerations include situations where young pupils are required to cross busy streets or intersections, main line or busy railway crossings and industrial or open areas where no sidewalks exist. Support is based on $5 per eligible pupil in Kindergarten to Grade 6.

- The sparsity rate within the calculation of Coordinator/Clinician support has increased from $5 to $6.

- The English as a Second Language rate has increased from $725 to $750 per eligible pupil.

- The Aboriginal Academic Achievement Grant is now calculated solely on the proportion of Aboriginal families with children in the school division/district as a percentage of the total number of Aboriginal families with children in the province based on 2001 census data. As a transition measure for 2005/2006, funding reductions due to grant re-structuring will be limited to 50% of the change from 2004/2005 funding. In addition, the $400,000 for projects under the Building Student Success with Aboriginal Parents initiative will continue. Total funding has increased from $6.2 million to $6.9 million.

- The Early Childhood Development Initiative rate has increased from $110 to $227 per eligible pupil. Early Identification is discontinued and associated funding is redirected to Early Childhood Development Initiative funding.

- Equalization Support has increased by $2.4 million in total for 2005/2006. Equalization Support continues to be provided through two parts. The first part is based on 50% of unsupported previous year expenditures and a maximum assessment per pupil now set at $192,000. The second part (Additional Equalization) provides funding to assist school divisions or districts that have both lower than average per pupil assessment and higher than average tax effort. For 2005/2006, the threshold mill rate has increased from 23.0 mills to 24.0 mills and the average assessment per pupil has been set at $131,170. As a result of these changes, and 2004/2005 school division budget information, the total amount of Additional Equalization has decreased for 2005/2006. The Advisory Committee on Funding of Schools Program will be examining Equalization calculations during 2005. As a transition measure for 2005/2006, Additional Equalization decreases will be mitigated by 33%.

- The Amalgamated School Division Guarantee is being phased out over a period of up to six years, commencing in 2005/2006.

- Funding for School Buildings Support "D" Projects has increased $600,000 to $5,000,000. Age and area weighting remains at 50/50, but the calculation of school building age is revised as described under the Occupancy formula.

BASE SUPPORT

1. Instructional Support

Instructional Support is $1,843 per eligible pupil at September 30, 2004.

2. Sparsity Support

Sparsity Support is provided in recognition of the higher costs associated with sparsely populated rural and northern school divisions.

Support is provided to school divisions with a dispersion factor less than 10.

Dispersion Factor = A/B, where:

A = the eligible enrolment at September 30, 2004

B = the area of the school division (in square kilometres)

For school divisions with dispersion factor less than 10, support is calculated for schools that:

(a) are in rural areas or cities and towns with less than 10,000 residents (based on 2001 Census data), and

(b) have less than an average of 50 pupils per grade, based on September 30, 2004 eligible enrolment.

Support is the sum of:

[(50-C) x $11] x D for each eligible school, where:

C = the average number of pupils per grade in the school (on September 30, 2004)

D = the eligible enrolment of the school (on September 30, 2004)

For additional information, please contact Mary-Anne Whitten, Program Analysis and Development, Schools' Finance Branch at 945-3511 (e-mail: mwhitten@gov.mb.ca).

3. Curricular Materials

$55 per eligible pupil at September 30, 2004, $30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the $30 per pupil remains as a credit at the Bureau.

For additional information, please contact Wayne Lavallee, Program Accountant, Schools' Finance Branch, at 945-6132 (e-mail: walavallee@gov.mb.ca).

4. Information Technology

$40 per eligible pupil at September 30, 2004.

5. Library Services

The lesser of:

(a) $92 per eligible pupil at September 30, 2004, or

(b) allowable expenditures as reported under Library/Media Centre (Program 620) on the Calculation of Allowable Expenditures Schedule in the 2005/2006 financial statements.

6. Level I Special Needs

The lesser of:

(a) $268 per eligible pupil at September 30, 2004, or

(b) allowable expenditures as reported under Exceptional (Function 200) on the Calculation of Allowable Expenditures Schedule in the 2005/2006 financial statements. Revenues deducted in the calculation of allowable expenditures for Level I Special Needs include support for Special Needs Coordinators/Clinicians and Level II and III pupils as well as any other revenues related to Function 200.

7. Counselling and Guidance

The lesser of:

(a) $40 per eligible pupil in kindergarten to Grade 4 at September 30, 2004, plus

$82 per eligible pupil in Grades 5 to Senior 4 at September 30, 2004, or

(b) allowable expenditures as reported under Counselling and Guidance (Program 640) on the Calculation of Allowable Expenditures Schedule in the 2005/2006 financial statements.

8. Professional Development

Support is the sum of (a) plus (b), where:

(a) is the lesser of (A) and (B), where:

(A) = (C + D) x E

C = $36
D = $5 for a division/district whose board office is between 100 and 350 kilometers from the City of Winnipeg and $10 for a division/district whose board office is more that 350 kilometers from the City of Winnipeg.
E = eligible enrolment at September 30, 2004

(B) Allowable expenditures as reported under Professional and Staff Development (Program 630) on the Calculation of Allowable Expenditures Schedule in the 2005/2006 financial statements.

(b) Approved Technical Vocational Initiative funding for professional development.

9. Occupancy

For 2005/2006 the Occupancy Formula is changed. As a transition measure for 2005/2006, increases and decreases in maximum support due to the re-structuring of the Occupancy Formula will be phased in at 50% of the difference from maximum support which would have been calculated under the old formula.

Occupancy support is the lesser of Maximum Support (a) or Occupancy Expenditures (b), where:

(a) Maximum Support = A + [50% x (B - A)], where:

A = [(C x 80%) + (D x 20%)] x $84,000,000 (New Formula)
B = [(C x 50%) + (E x 50%)] x $82,500,000 (Old Formula)

C = total area of active school buildings in the divisions as at June 30, 2004 (including space leased for school purposes) divided by the total area of active school buildings in the province.

D = total weighted ages of active school buildings in the division as at June 30, 2004 divided by the total weighted ages of active school buildings in the province.

E = total added ages of active school buildings in the division as at June 30, 2004 divided by the total added ages of active school buildings in the province.

(b) Occupancy Expenditures = 68% x (F + G), where:

F = 2004/2005 allowable expenditures
G = H - I, provided H is greater than I, where:
H = the average of 2002/2003 and 2003/2004 total Function 800 expenditures
I = the total 2004/2005 Function 800 expenditures

F refers to allowable expenditures as reported under Operations and Maintenance (Function 800) on the Calculation of Allowable Expenditures Schedule in the 2004/2005 financial statements.

For additional information, please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch at 945-6483 (e-mail: mmirecki@gov.mb.ca).

CATEGORICAL SUPPORT

1. Transportation

For purposes of calculating transportation support, a transported pupil is defined briefly as a pupil who is being transported or being provided with a grant-in-lieu of transportation by the school division, is included in eligible enrolment and lives further than 1.6 kilometres from his/her designated school. In accordance with *The Public Schools Act* and regulations (as amended), divisions may transport pupils in cities, towns and villages, but are not obligated to do so with the exception of special class/physically handicapped and wheelchair pupils who require a specially equipped vehicle. A grant-in-lieu of transportation must be provided where a school division/district is required, but unable to, provide transportation for a pupil.

Pupils attending adult learning centres, home school pupils, pupils 21 years of age or older at December 31st and pupils who have completed a high school diploma are not eligible for transportation support. Please refer to Appendix B, Schools of Choice and Transportation Funding regarding transportation support for pupils exercising choice.

Funding provided under this section can be used in support of both operating and vehicle costs. See Appendix D, Transportation Rates for further information. The *Public Schools Enrolment Reporting* booklet (available on the Internet at http://www.edu.gov.mb.ca/ks4/finance/enrolment_reporting/index.html provides further details with respect to eligibility for transportation support.

Designated School:

In general the designated school, as determined by the school board, is the school closest to a pupil's residence that has space, offers the appropriate education required by the pupil, and is accessible via an approved school bus route. This includes out-of-division/district schools attended for a program not offered by the resident school division/district.

For transportation support eligibility purposes only, a school board may also designate a school based on the programming and educational requirements of a pupil in respect of special needs and approved Bilingual Heritage Language programs.

Transportation Support is the total of:

(a) Urban: $270 per transported pupil at September 30, 2005 for

- pupils[1] enroled in Kindergarten to Grade 6 who reside in a city, town or village,
- pupils[1] enroled in Grades 7 to Senior 4 who reside more than 1.6 kilometres from a public transit stop and from their designated school, and
- pupils enroled in Kindergarten to Senior 4 who take a program not offered in their home school division if the school division attended is in the same city, town or village as the home division.

(b) Rural: $375 per transported pupil at September 30, 2005 for

- pupils[1] enroled in Kindergarten to Senior 4 who do not reside in a city, town or village,
- pupils enroled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is not in the same city, town or village as the home division, and

(c) Special Class/Physically Handicapped: $460 per transported pupil[1] at September 30, 2005 who is unable to walk safely to school and

- is a Level II or Level III pupil, or
- has a learning disability, or
- has a physical handicap.

(d) DSFM: $375 per transported pupil at September 30, 2005 for those pupils who must cross divisional boundaries to reach school.

(e) Special:

- $2,675 per wheelchair pupil requiring transportation on a specially equipped school bus or vehicle used to transport disabled passengers under the authority of the Taxicab Board. Included are vehicles that meet CSA-D409 or modified CSA-D409 standards (Motor Vehicles for the Transportation of Persons with Physical Disabilities).

  Please note that vans with a lift or ramp and a 4-point wheelchair tie-down system that do not meet CSA-D409 or modified CSA-D409 standards are not eligible.

[1] Includes Independent school pupils transported by the school division under a shared services agreement.

Support is determined based on the number of pupils enroled on September 30, 2005 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding.

- $5 per eligible pupil at September 30, 2004.

(f) Loaded Kilometre Support: is calculated for each day in the 2005/2006 school year that a bus route, approved as of September 30, 2005, operates. The rate per loaded kilometre is based on the following dispersion factors:

greater than or equal to 1.8	$0.50
less than 1.8 and greater than 0.28	$0.60
less than or equal to 0.28	$0.70

The dispersion factor is A/B

A = the eligible enrolment at September 30, 2004

B = the area of the school division (in square kilometres)

(g) Loaded Kilometre Support: $0.12 per loaded kilometre in the 2005/2006 school year for approved rural routes only for each day the bus route operates.

(h) Bus Grant: $3,500 per bus on approved rural routes at September 30, 2005 school year.

(i) Safety Grant: $5 per eligible Kindergarten to Grade 6 pupil at September 30, 2004.

For additional information, regarding transportation funding, please contact Dianne Anderson, Program Analysis and Development, Schools' Finance Branch, at 945-4645 (e-mail: dianderson@gov.mb.ca).

For information regarding school bus operations, including preventative maintenance, driver and ridership training, and school bus specifications, please contact Chuck Beaudry, Senior Field Officer, Pupil Transportation Unit, at 945-6898 (e-mail: chbeaudry@gov.mb.ca).

2. Board and Room

The lesser of:

(a) $480 per pupil for each month the pupil lives away from his or her residence to take a program not offered in the pupil's home school if the one-way distance from the pupil's residence to the school attended is 80 kilometres or more, or

(b) the actual cost of board and room, transportation and sundry living expenses.

In (a) support is determined based on the number of pupils enroled on September 30, 2005 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding. Pupils claimed for board and room support cannot be claimed for transportation support.

For additional information, please contact Dianne Anderson, Program Analysis and Development, Schools' Finance Branch, at 945-4645 (e-mail: dianderson@gov.mb.ca).

3. Special Needs

The total of:

(a) Coordinator/Clinician support based on the lesser of maximum support or 2005/2006 allowable expenditures for salaries, allowances and benefits, professional service fees, and travel and meetings for qualified clinicians and up to one qualified special education coordinator.

Support is calculated as:

(A + B) x C, where:

A = $70 for divisions south of the 53rd parallel and $95 for Frontier School Division and divisions/districts north of the 53rd parallel
B = sparsity rate (5 pupils per square km – C/D) x $6, where:
C = eligible enrolment at September 30, 2004
D = the area of the school division (in square kilometres)

(b) Level II support based on $8,780 for each specific pupil who is severely multi-handicapped, severely psychotic, deaf or hard of hearing, severely visually impaired, or very severely emotionally or behaviourally disordered, or has a diagnosis of a moderate Autism Spectrum Disorder.

(c) Level III support based on $19,530 for each specific pupil who is profoundly multi-handicapped, profoundly deaf, blind, profoundly emotionally or behaviourally disordered, or has a diagnosis of a severe to profound Autism Spectrum Disorder.

In (b) and (c) support is determined based on the number of pupils enroled on September 30, 2005 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding.

Information regarding Student Services/Special Education is available at http://www.edu.gov.mb.ca/ks4/specedu/index.html. For additional program information, related to Level II and III support, please contact Marilyn Taylor at 945-7921 (e-mail: mtaylor@gov.mb.ca) or Tim Thorne at 945-1732 (e-mail: tthorne@gov.mb.ca), School Support Unit, Program and Student Services Branch.

4. Senior Years Technology Education

Based on 2005/2006 data, the total of:

(a) $165 per pupil per Category I unit credit,

(b) $55 per pupil per Category II unit credit, and

(c) $5,500 per approved Senior Years Technology Education program (Vocational/Business and Marketing).

Information regarding Senior Years Technology Education is available at http://www.edu.gov.mb.ca/ks4/policy/teched/index.html. For additional program information, please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch at phone 945-7947 (e-mail: kenimchuk@gov.mb.ca).

5. English as a Second Language

Support is calculated as $750 per eligible F.T.E. pupil receiving English as a Second Language (ESL) instruction on September 30, 2005.

To receive ESL funding, eligible pupils must be receiving no less than 25% of instruction time in English as a second language instruction. Funding is provided for:

- two years or less at the elementary level, plus up to one year at the Kindergarten level, or
- three years at the secondary level, or
- no more than 2 years for pupils receiving ESL instruction for the first time at the Grade 8 level.

Further information regarding English as a Second Language is available at: http://www.edu.gov.mb.ca/ks4/cur/diversity/esl/. For additional program information, please contact Tony Tavares, Consultant, Program Development Branch, at 945-6879 (e-mail: ttavares@gov.mb.ca).

6. Aboriginal Academic Achievement

The Aboriginal Academic Achievement Grant is provided to assist school divisions/districts with current programming or the implementation of new programs that target academic success for Aboriginal students.

Support is calculated using the new formula based on 2001 census data and eliminating reference to the former ELENS support. As a transition measure for 2005/2006, funding reductions due to grant re-structuring will be limited to 50% of the change from 2004/2005 funding.

Support is the greater of A or B, where:

A = C x $6,000,000

B = A + [50% x (D - A)], if D is greater than A

C = number of Aboriginal families with children in the school division divided by the number of Aboriginal families with children in the province (based on 2001 Census data).

D = 2004/2005 support (excluding support for Building Student Success with Aboriginal Parents).

To be eligible for funding, divisions are required to submit a plan for the 2005/2006 school year and a report on progress toward identified 2004/2005 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 28, 2005. Unexpended grant amounts from 2004/2005, if any, will be applied as a reduction against the funding allocation calculated for 2005/2006.

Further information regarding Aboriginal Academic Achievement is available at http://www.edu.gov.mb.ca/ks4/sdds/index.html. For additional program information, please contact Norbert Mercredi, Consultant at 945-6830 (e-mail: nmercredi@gov.mb.ca) or Joanna Blais, Coordinator, School Support Unit at 945-7922 (e-mail: jblais@gov.mb.ca), Program and Student Services Branch.

Building Student Success with Aboriginal Parents (BSSAP) project funding ($400,000) will continue in 2005/2006 for projects that were approved in 2004/2005. School divisions/districts with approved BSSAP projects must submit their Year 2 Project Plan and Financial Report by May 2, 2005 to confirm 2005/2006 funding. Please contact Helen Settee, Director, Aboriginal Directorate at 945-4763 (e-mail: hsettee@gov.mb.ca) for further information regarding BSSAP.

7. Heritage Language

Based on September 30, 2005 enrolment, the total of:

(a) Bilingual

38% to 50% of time (K to Senior 4) - F.T.E. pupils x $225
Less than 38% (Grades 1 to Senior 4) - F.T.E. pupils x $90

Kindergarten pupils receiving less than 38% are not eligible for funding.

(b) Enhanced courses

Grades 7 to Senior 4	- F.T.E. pupils x $90 x number of courses

Enhanced Heritage Language programming is for pupils who were formerly enroled in Bilingual programming in Kindergarten to Grade 6.

(c) Language of Study

Grades 1 to 3	- F.T.E. pupils x $45
Grades 4 to Senior 4	- F.T.E. pupils x $90

To receive funding for Language of Study programs, pupils must receive instruction in a heritage language program for at least 120 minutes in a six-day cycle.

Further information regarding Heritage Languages is available at: http://www.edu.gov.mb.ca/ks4/cur/languages/index.html. For additional program information, please contact Tony Tavares, Consultant, Program Development Branch, at 945-6879 (e-mail: ttavares@gov.mb.ca).

8. French Language Programs/Instruction

Funding is provided to facilitate the continued implementation of French-language education programming in Manitoba. Grants are calculated on the basis of September 30, 2005 enrolment and other related data. Please refer to the document entitled *Grants for French-language education (Français, French Immersion and Basic French) September 2005* (available at: http://www.edu.gov.mb.ca/ks4/finance/schfund/frgrants.html) for complete details regarding the policies, program requirements and calculations for these grants

Support is the sum of funding for Français, Immersion, Exposure and Basic, where:

Français – French as a first language (FL1) And Immersion – French as a second language (FL2-I)	
K to 8 $225 x F.T.E. F.T.E. is the percentage of time taught in French divided by 75% (to a maximum result of 1.25 F.T.E.) multiplied by the number of pupils.	S1 to S4 $42.20 per pupil For each credit course taught in French, the number of pupils in the course is multiplied by $42.20.

Early Start French and Basic French (FL2-B)				
Early Start French	**Basic French**			
K to 3	4 to 6		7 to 8	
$45 x F.T.E. where the % of time taught in French is not more than 13.3%	$90 x F.T.E. where the % of time taught in French is greater than or equal to 10.0% to a maximum of 13.3%	$45 x F.T.E. where the % of time taught in French is less than 10.0%	$90 x F.T.E. where the % of time taught in French is greater than or equal to 10.6% to a maximum of 13.3%	$45 x F.T.E. where the % of time taught in French is less than 10.6%
	S1 to S4			
	$90 x F.T.E. where the % of time taught in French is greater than or equal to 11.0% to a maximum of 13.3%		$45 x F.T.E. where the % of time taught in French is less than 11.0%	
F.T.E. is the percentage of time taught in French multiplied by the number of pupils.				

For additional program information, please contact Marcel Bilodeau, Direction des services de soutien en education (Educational Support Services) at 945-6918 (e-mail: mbilodeau@gov.mb.ca).

9. Students At Risk

Support is the greater of A or B, where:

A = $40,000

B = the sum of $20 multiplied by eligible enrolment at September 30, 2004 plus September 30, 2004 eligible enrolment for each school multiplied by a rate per pupil corresponding to the socio-economic indicator in the table

The socio-economic indicator is calculated as:

(.75 x C) + (.25 x D), where:

C = the percentage of low income families with school-aged children in the school catchment area (based on 2001 Census data)

D = the incidence of school migrancy (2001/2002 school year)

For schools drawing enrolment from feeder schools, the migrancy factor is based on the school itself while the low income factor is based on feeder school data weighted according to the percentage of enrolment drawn from those schools. Weighting of the low-income factor is based on September 30, 2001 enrolment.

For additional information, please contact Randy Stankewich, Program Analysis and Development, Schools' Finance Branch, at 945-5073 (e-mail: rstankewic@gov.mb.ca).

Further information regarding Students at Risk is available at http://www.edu.gov.mb.ca/ks4/sdds/index.html. For additional program information, please contact Joanna Blais, Coordinator, School Support Unit, Program and Student Services Branch, at 945-7922 (e-mail: jblais@gov.mb.ca).

Per Pupil Rates Corresponding to Socio-economic Indicators

% INDICATOR	PUPIL RATE	% INDICATOR	PUPIL RATE	% INDICATOR	PUPIL RATE
0%	$0	41%	$263	72%	$1,113
1%-2%	$1	42%	$283	73%	$1,143
3%-4%	$2	43%	$303	74%	$1,173
5%-6%	$3	44%	$323	75%	$1,203
7%-8%	$4	45%	$343	76%	$1,233
9%-10%	$5	46%	$363	77%	$1,263
11%-12%	$6	47%	$383	78%	$1,293
13%-14%	$7	48%	$403	79%	$1,323
15%-16%	$8	49%	$423	80%	$1,353
17%-18%	$9	50%	$453	81%	$1,383
19%-20%	$10	51%	$483	82%	$1,413
21%	$17	52%	$513	83%	$1,443
22%	$24	53%	$543	84%	$1,473
23%	$31	54%	$573	85%	$1,503
24%	$38	55%	$603	86%	$1,533
25%	$45	56%	$633	87%	$1,563
26%	$52	57%	$663	88%	$1,593
27%	$59	58%	$693	89%	$1,623
28%	$66	59%	$723	90%	$1,653
29%	$73	60%	$753	91%	$1,683
30%	$88	61%	$783	92%	$1,713
31%	$103	62%	$813	93%	$1,743
32%	$118	63%	$843	94%	$1,773
33%	$133	64%	$873	95%	$1,803
34%	$148	65%	$903	96%	$1,833
35%	$163	66%	$933	97%	$1,863
36%	$178	67%	$963	98%	$1,893
37%	$193	68%	$993	99%	$1,923
38%	$208	69%	$1,023	100%	$1,953
39%	$223	70%	$1,053		
40%	$243	71%	$1,083		

10. Small Schools

Small Schools support is calculated for eligible schools in rural school divisions and schools in rural parts of the D.S.F.M. Support is calculated as the lesser of the cost of small schools programming or the total of (a), (b), and (c), provided that the F.T.E. enrolment of those grades that qualify for support is greater than 15% of the school's total enrolment.

(a) If F.T.E. pupils per elementary grade are:

less than 15	$20 per elementary pupil;
15 or more but less than 18	$10 per elementary pupil;
18 or more but less than 21	$5 per elementary pupil.

(b) If F.T.E. pupils per secondary grade are:

less than 50	$70 per secondary pupil;
50 or more but less than 53	$35 per secondary pupil;
53 or more but less than 56	$17.50 per secondary pupil.

(c) If the school qualifies for support under (a) or (b), an amount of $3,300.

For the purpose of Small Schools support, F.T.E. enrolment is total enrolment at September 30, 2004 excluding Nursery pupils, 50% Kindergarten pupils and, for adults, the percentage of time not eligible for funding.

In the case of a new school, F.T.E. enrolment at September 30, 2005 is used in the above calculation.

The grant is to be expended by the school division to meet the additional needs of small schools. It is not necessary to expend the grant in a specific school.

For information regarding the criteria used to designate a facility as a 'school', please contact David Yeo, Director, Education Administration Services, at 945-8664 (e-mail: dyeo@gov.mb.ca).

11. Enrolment Change Support

Support is the greater of (a) and (b):

(a) For school divisions/districts with a decrease in eligible enrolment from September 30, 2003 to September 30, 2004, support is:

(A – B) x $1,843

(b) For school divisions/districts with an increase in eligible enrolment from September 30, 2004 to September 30, 2005, support is:

(C – B) x (D ÷ B), where:

A = Eligible enrolment at September 30, 2003
B = Eligible enrolment at September 30, 2004
C = Eligible enrolment at September 30, 2005
D = 2005/2006 Base Support (excluding Occupancy)

For additional information, please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483 (e-mail mmirecki@gov.mb.ca).

12. Northern Allowance

For Frontier School Division and school divisions/districts that lie north of the 53rd parallel, $550 per eligible pupil at September 30, 2004.

For additional information, please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483 (e-mail: mmirecki@gov.mb.ca).

13. Early Behaviour Intervention

Funding is provided to assist school divisions with the development and implementation of effective and research-based programming that provides for a continuum of services and supports for students experiencing learning difficulties due to behavioural problems.

Funding is calculated as $22 per eligible pupil in Kindergarten to Grade 6 at September 30, 2004. To be eligible for funding, divisions are required submit a plan for the 2005/2006 school year and a report on progress toward identified 2004/2005 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 28, 2005. Unexpended grant amounts from 2004/2005, if any, will be applied as a reduction to the funding allocation calculated for 2005/2006.

Further information regarding Early Behaviour Intervention is available at http://www.edu.gov.mb.ca/ks4/specedu/categorical.html. For additional information, please contact Allan Hawkins, Consultant, School Support Unit, Program and Student Services Branch, at 945-2757 (e-mail: ahawkins@gov.mb.ca).

14. Early Childhood Development Initiative

The Early Childhood Development (ECD) Initiative is provided to assist school divisions/districts in their efforts to provide intersectoral services for pre-schoolers (birth to age 5) to increase readiness for school. ECD is designed to support school divisions/districts in responding to their local needs and priorities and to provide programs in partnership with parents, the community, and Healthy Child Manitoba, that facilitate pre-

schoolers' readiness to learn prior to school entry. **The ECD Initiative may not be used to fund nursery school or day care programs.**

Support is calculated based on the greater of $227 per eligible kindergarten pupil at September 30, 2004 or $5,000 per division/district.

To be eligible for funding, divisions are required to submit a plan for the 2005/2006 school year and a report on progress toward identified 2004/2005 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 28, 2005. Unexpended grant amounts from 2004/2005, if any, will be applied as a reduction to the funding allocation calculated for 2005/2006.

Further information regarding the Early Childhood Development Initiative is available at http://www.edu.gov.mb.ca/ks4/sdds/index.html. For additional program information, please contact Marilyn Robinson, Consultant, School Support Unit, Program and Student Services Branch, at 945-6875 (e-mail: marobinson@gov.mb.ca).

15. Early Literacy Intervention

Funding is to assist divisions to implement early literacy intervention programs (e.g., Reading Recovery™) that have clearly demonstrated success in increasing the literacy proficiency of the lowest achieving pupils in Grade 1.

$6.2 million of funding is available to support the current levels of implementation of Early Literacy Intervention Programs and expansion of these programs. Funding also may be used for new programs that have the potential to demonstrate success in increasing the literacy proficiency of Grade 1 students. For 2005/2006, funding for Current Programs is set at the amount provided in the 2004/2005 school year. Expansion/New Programs funding is initially set at the amount provided in the 2004/2005 school year and is subject to change pending completion of the reporting cycle.

To be eligible for funding, divisions are required to submit a plan for the 2005/2006 school year and a report on progress toward identified 2004/2005 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 28, 2005. Unexpended grant amounts from 2004/2005, if any, will be applied as a reduction to the funding allocation calculated for 2005/2006.

Further information regarding the Early Literacy Intervention Initiative is available at http://www.edu.gov.mb.ca/ks4/sdds/index.html. For additional program information, please contact Irene Huggins, Consultant, School Support Unit, Program and Student Services Branch, at 945-4687 (e-mail: ihuggins@gov.mb.ca).

16. Early Numeracy

Funding is provided to assist divisions with the design and implementation of early numeracy programming that will increase the mathematical proficiency of all Kindergarten to Grade 4 students, with an emphasis on low-achieving students in early years. Funding is calculated as $15 per eligible pupil in Kindergarten to Grade 4 at September 30, 2004.

To be eligible for funding, divisions are required to submit a plan for the 2005/2006 school year and a report on progress toward identified 2004/2005 outcomes. The reporting includes financial reporting on expenditures related to the grant. This planning and reporting submission is due on October 28, 2005. Unexpended grant amounts from 2004/2005, if any, will be applied as a reduction to the funding allocation calculated for 2005/2006.

For additional program information, please contact Diane Cooley, A/Director, Program Development Branch, at 945-6017 (e-mail: dcooley@gov.mb.ca).

EQUALIZATION SUPPORT

Equalization is provided to recognize the varying ability of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division. Equalization Support has two components - Equalization and Additional Equalization. Previous year expenditure and revenue levels will be used in the calculation of Equalization.

Equalization

Equalization = A x 50% x E, where:

A = 2004/2005 unsupported expenditures = B - C - D, where:

B = 2004/2005 total operating expenditures excluding Functions 300 and 400, but including total Adjustments to Expenditures per Appendix A of the financial statements, plus 2004/2005 bus depreciation calculated on a 10-year straight line basis. (Please refer to Appendix E for the calculation of bus depreciation costs.)

C = sum of 2004/2005 Other Program Support, Other Provincial Government Revenue and allocated Non-Provincial Sources (per Appendices A and B of the financial statements) but excluding revenues allocated to Functions 300 and 400 (per the Calculation of Allowable Expenditures Schedule in the 2004/2005 financial statements).

D = 2004/2005 Base Support and Categorical Support.

E = equalization factor = [1 - (F ÷ 192,000)], where:

F = 2005 prorated total school assessment (including equivalent mining assessment) divided by the total number of resident pupils under age 21 at September 30, 2004.

2004 Prorated Total School Assessment (for provincial funding purposes)

- School assessment in school divisions whose boundaries overlap with the Division scolaire franco-manitobaine (DSFM) has been prorated on the basis of resident non-DSFM pupils under the age of 21 at September 30, 2004.

- School assessment in the DSFM is assessment in school divisions whose boundaries overlap with the DSFM prorated for resident DSFM pupils under the age of 21 at September 30, 2004.

- Total school assessment is used for all other school divisions/districts.

Equivalent Mining Assessment

In school divisions/districts with mining revenue (Flin Flon, Frontier, Mystery Lake), the equivalent mining assessment is:

A/B, where:

A = Mining revenue, which for Flin Flon is determined by dividing the special basic expenditures by the total basic expenditures and multiplying the total mining revenue in the 2004 municipal budget, and for Frontier and Mystery Lake is the amount recorded as mining revenue in the divisions' 2004/2005 financial statements.

B = School Year Mill rate determined by dividing the 2004/2005 Special Requirement less 2004/2005 net current year surplus/(deficit) by the 2004 total school assessment.

Additional Equalization

Note: The amount of Additional Equalization is set and will not be adjusted for more current information.

Additional Equalization is provided to assist school divisions or districts that have both higher than average tax effort and lower than average assessment per pupil.

Support is the lesser of (a) or (b):

(a) Maximum support = (Tax effort – 24.0 mills) x prorated total school assessment

Tax effort = (A – B – C) / prorated total school assessment, where:

A = 2004/2005 Unsupported expenditures used to calculate Equalization
B = 2005/2006 Equalization
C = Mining Revenues used to calculate 2005/2006 Equalization

(b) Formula support = ($131,170 – D) x E x 24.0 mills x 45%, where:

D = 2005 assessment per resident pupil
E = number of resident pupils at September 30, 2004 under age 21

As a transition measure for 2005/2006, any reduction in Additional Equalization between 2004/2005 and 2005/2006 levels is offset by additional funding equivalent to 33% of the reduction.

AMALGAMATED SCHOOL DIVISION GUARANTEE

The Amalgamated School Division Guarantee is being phased out over a period of up to six years, commencing in 2005/2006.

CAPITAL SUPPORT

Capital Support for:

(a) school construction (debt servicing)
(b) Technology Education Equipment Replacement (previously named Vocational Equipment Replacement)
(c) Technical Vocational Initiative-Equipment Upgrade (total provincial funding of $600,000)
(d) minor capital projects less than $80,000 and debenture round-off payments
(e) School Buildings Support: "D" Projects which is determined for each division as:

(A/B + C/D)/2 x $5,000,000, where:

A = sum of weighted ages of active school buildings in the division as at June 30, 2004
B = sum of weighted ages of active school buildings in the Province as at June 30, 2004
C = sum of areas of active school buildings in the division as at June 30, 2004 (excluding leased space)
D = sum of areas of active school buildings in the Province as at June 30, 2004 (excluding leased space)

(f) Environmental Assistance Program
(g) Air and Water Quality Program

For additional information regarding support for technology education equipment, please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch, at 945-7947 (e-mail: kenimchuk@gov.mb.ca).

For additional information regarding all other capital support, please contact Robert Goluch, Executive Director, Public Schools Finance Board, at 945-6907 (e-mail: rgoluch@gov.mb.ca).

OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION, CITIZENSHIP AND YOUTH

The Department of Education, Citizenship and Youth also provides other support/revenue towards the operating costs of school divisions. This support/revenue includes grants for Shared Services, Special Needs (multi-sensory), Institutional Programs, Nursing Supports (URIS), New Schools, Red River Technical Vocational Area Coordinator, Community Schools, General Support Grant and the Manitoba Education Property Tax Credit.

OTHER REVENUE

School divisions receive revenue from a variety of other sources including, but not limited to, the Government of Canada, First Nations Bands and Other School Divisions.

SPECIAL REQUIREMENT

The difference between expenditures and revenues for 2005/2006 for each school division is made up by the special requirement.

SPECIAL LEVY

A portion of the 2004/2005 special requirement and of the 2005/2006 special requirement comprises the 2005 Special Levy.

A minimum of 40% of the 2005/2006 special requirement must be raised by the 2005 Special Levy.

The Special Levy is raised on the assessed property within each school division. The Special Levy mill rates, therefore, vary throughout the Province.

APPENDIX A

Special Levy and the Division scolaire franco-manitobaine (DSFM)

The boundaries of the DSFM encompass a total of 26 school divisions, either in whole or in part. The school divisions are:

Border Land
Brandon
Fort la Bosse
Hanover
Kelsey
Lakeshore
Louis Riel
Lord Selkirk
Mountain View
Mystery Lake
Park West
Pembina Trails
Pine Creek
Portage la Prairie
Prairie Rose
Prairie Spirit
Red River Valley
River East Transcona
Rolling River
St. James-Assiniboia
Seine River
Seven Oaks
Southwest Horizon
Sunrise
Turtle River
Winnipeg

Pupils residing within DSFM boundaries and attending DSFM schools are residents of the DSFM. Therefore, under section 21.34 of The Public Schools Act, school divisions shall pay Special Levy to the DSFM on their behalf.

The DSFM Special Levy is determined by dividing the Special Levy of the school division by the number of resident pupils under the age of 21 attending public schools (excluding DSFM schools) and multiplying by the number of resident pupils under the age of 21 attending the DSFM. This amount, collected with the Special Levy of the division, is remitted to the DSFM in accordance with Manitoba Regulation 371/88.

APPENDIX B

Schools of Choice and Transportation Funding

Schools of Choice gives parents and pupils the ability to choose and attend a school other than the one designated by the home school division. With respect to eligibility for transportation support when exercising choice, the designated school is the closest school that has space and offers the appropriate education required by the student, as determined by the board, and is accessible via an approved school bus route.

Transportation support eligibility to a school of choice within the home school division:

If a pupil is eligible for transportation to his/her designated school, then the school division may provide transportation to the school of choice on an existing bus route if the school of choice is more than 1.6 km from the pupil's place of residence. If transportation is provided the school division may claim a transported pupil grant from the Department.

Transportation support eligibility to a school of choice outside of the home school division:

Transportation support is not provided for transportation to a school of choice outside of a school division except in rural school divisions where a pupil lives closer by road route to an out of division school than to the designated school and if the pupil would have been eligible for transportation support to their designated school.

In such situations:

a) either the receiving division or sending division may transport an eligible pupil and if it does so may claim a transported pupil grant from the Department, or

b) if the sending division chooses not to transport an eligible pupil, they may provide a grant-in-lieu to the parent or pupil and if it does so may claim a transported pupil grant from the Department, or

c) if both the receiving and sending rural divisions choose not to transport an eligible pupil, and the sending rural division also chooses not to provide a grant-in-lieu, then the parent or pupil will be entitled to a grant-in-lieu paid by the receiving division, who may claim a transported pupil grant from the Department.

Details and further information regarding Schools of Choice is available at http://www.edu.gov.mb.ca/ks4/schools/choice/.

APPENDIX C

Funding to a High School Diploma Plus 4 Approved Credits

The following policy applies to pupils attending regular high schools.

i) Pupils under 21 years of age who have not completed a high school diploma:
- are counted as full time irrespective of the number of credits taken
- cannot be charged a tuition fee
- if not a resident of the division, transfer or residual fees apply

ii) Pupils under 21 years of age who have completed a high school diploma:
- are funded on a prorated basis according to the number of approved courses being taken up to a maximum of four credits beyond the number of credits taken by the end of the school year in which graduation occurs
- if a resident of the school division, can be charged a tuition fee for approved courses that are not funded but not for courses that are funded
- if not a resident of the school division, can be charged a tuition fee for all courses taken
- no transfer or residual fees apply

iii) Pupils 21 years of age or older, regardless of whether they have a high school diploma or not:
- are funded on a prorated basis according to the number of approved courses being taken up to a maximum of four credits beyond the number required for graduation
- can be charged a tuition fee for all courses taken whether a resident or not
- no transfer or residual fees apply

Please note: (i) high school diploma refers to a diploma issued by a high school and approved by the school division and (ii) the *Subject Table Handbook* and the *Subject Table Handbook Technology Education* list approved courses that can be used as credit towards a high school diploma.

Classes Beyond the Normal School Day

Funding is provided for Kindergarten to Senior 4 pupils attending classes for approved courses that are offered by a school after normal school hours. Courses must be eligible for credit and taught by certified teachers. Funding is calculated according to the percentage of time attending, up to the maximum number of approved courses allowed. Pupils under 21 years of age at September 30th who are attending day classes and have not completed a high school diploma will already have been counted as a full time pupil in the eligible enrolment of the school division and should not be included here.

Home School Pupils

School divisions may include in their eligible enrolment, according to the percentage of time attending, home school pupils who attend approved courses taught by certified teachers.

APPENDIX D

Transportation Rates

Operating Support Rates

Type of Support	Rate
Urban	$195 per pupil
Rural	$345 per pupil
Special Class/Physically Handicapped	$345 per pupil
Special: (i) Pupils requiring specially equipped vehicles (ii) K - S4 eligible enrolment	 $2,000 per pupil $5 per pupil
Loaded Kilometres where dispersion factor is: (i) greater than or equal to 1.8 (ii) less than 1.8 and greater than 0.28 (iii) less than or equal to 0.28	 $0.50 per loaded kilometre $0.60 per loaded kilometre $0.70 per loaded kilometre
Safety Grant: K - 6 eligible enrolment	$5 per pupil

Vehicle Support Rates

Type of Support	Rate
Urban	$75 per pupil
Rural	$30 per pupil
Special Class/Physically Handicapped	$115 per pupil
Special: Pupils requiring specially equipped vehicles	$675 per pupil
Loaded Kilometres (rural routes)	$0.12 per loaded kilometre
Bus Grant (buses on approved rural routes)	$3,500 per bus

APPENDIX E

Methodology to Calculate Bus Depreciation

The depreciation reported in the 2004/2005 financial statements is included in the calculation of 2005/2006 Equalization Support.

Depreciation is calculated for each bus based on the following methodology:

- 10 year, straight line basis.
- Includes all buses with a model year of 1996 or later:
  - New buses depreciated, based on the new purchase price, for the lesser of 10 years or until the bus has been disposed of.
  - Used buses depreciated, based on the used purchase price of $20,000 or greater, for the lesser of the remaining life up to 10 years or until the bus has been disposed of. Buses with an acquisition cost of less than $20,000 are charged to the Operating Fund and, therefore, are not subject to depreciation.
  - Buses in the division's fleet at June 30, 1997 depreciated, based on the 1997 replacement values, for the lesser of the remaining life up to 10 years or until the bus has been disposed of.
- Calculated on the fleet that exists at the end of the school year (i.e. June 30, 2005).
- Salvage value is not deducted in determining the annual depreciation amount.
- Depreciation is based on the purchase price including all taxes but excluding the GST rebate. The GST rebate is calculated as 68% of the total GST paid.

For additional information regarding bus depreciation, please contact Heather Colquhoun, FRAME Accountant, Schools' Finance Branch, at 945-5079 (e-mail: hcolquhoun@gov.mb.ca).